

PROPERTY TAX ASSESSMENT BOARD OF APPEALS

Meeting Minutes

from
December 19, 2008

I. Call to order

Stephen Ajamie, President, called to order the regular meeting of the Property Tax Assessment Board of Appeals at **9:02 a.m. on December 19, 2008.**

II. Roll call

The following board members were present: Stephen Ajamie, Greg Bowes, Leeland Thomas, and Thomas Grinslade

The following board members were absent: Richard Petrecca

Staff: Bob Agnew, Hearing Officer; Maurice Cox, Chief Deputy, Melissa Tetrick, Exemption Deputy; Drew Carlson, Legal Counsel; Joseph O'Connor, Brenda Dudley, Reassessment Team, Tasha McBrady, Meeting Minutes

Guests: Beth Rutherford, Joline Ohmart, Rufus Brown, Oscar Johnson, Rita Mascari, John Withem, Amal Pratt, Kendrick Sinnock, Wanetta Gonder, M Todd Pancake, Fred Towe, Marilyn Vaughn, Tom MacDonald, Cathryn Broderick, Wes Walton, Jaklin Idris, Anthony Sanders, Michael Adkins, Hiwet Ghebremichael

III. Approval of minutes from last meeting

The minutes from the October 24, 2008 meeting were approved.

The minutes from the November 14, 2008 meeting were tabled until next meeting.

IV. New business - Appeals

A) 2006 Appeals

- **Center Township**
- **1003508** Mr. Grinslade move to accept agreement, adjusting assessment to \$464,500, Mr. Ajamie second, board approved.
- **1009310** Mr. Grinslade move to accept agreement, adjusting assessment to \$236,300, Mr. Thomas second, board approved.
- **1010013** Mr. Grinslade move to accept agreement, adjusting assessment to \$63,260, Mr. Thomas second, board approved.
- **1014946** Mr. Grinslade move to accept agreement, adjusting assessment to \$74,600, Mr. Thomas second, board approved.
- **1019931** Mr. Grinslade move to accept agreement, adjusting assessment to \$27,200, Mr. Thomas second, board approved.
- **1021073** Mr. Grinslade move to accept agreement, adjusting assessment to \$224,500, Mr. Thomas second, board approved.
- **1030676** Mr. Grinslade move to accept agreement, adjusting assessment to \$81,100, Mr. Thomas second, board approved.

- **1044109** Robert Agnew recommends adjusting assessment to \$44,600, Mr. Thomas move to accept recommendation, Mr. Grinslade second, board approved.
- **1055847** Mr. Grinslade move to accept agreement, adjusting assessment to \$260,200, Mr. Thomas second, board approved.
- **1056439** Mr. Grinslade move to accept agreement, adjusting assessment to \$289,700, Mr. Thomas second, board approved.
- **1062390** Mr. Grinslade move to accept agreement, adjusting assessment to \$10,700, Mr. Thomas second, board approved.
- **1069328** Mr. Grinslade move to accept agreement, adjusting assessment to \$91,200, Mr. Thomas second, board approved.
- **1069922** Mr. Ajamie move to sustain assessment of \$216,300, Mr. Bowes second, board approved.
- **1072686** Mr. Grinslade move to accept agreement, adjusting assessment to \$56,800, Mr. Thomas second, board approved.
- **1076636** Mr. Thomas move to accept agreement, adjusting assessment to \$58,000, Mr. Grinslade second, board approved.
- **1083145** Mr. Grinslade move to accept agreement, adjusting assessment to \$129,400, Mr. Thomas second, board approved.
- **1086534** Robert Agnew recommends adjusting assessment to \$48,800, Mr. Grinslade move to accept recommendation, Mr. Thomas second, board approved.
- **1102277** Mr. Grinslade move to accept agreement, adjusting assessment to \$158,700, Mr. Thomas second, board approved.
- **1102334** Mr. Bowes move to adjust assessment to \$64,900, Mr. Thomas second, board approved.
- **1103260** Mr. Grinslade move to accept agreement, adjusting assessment to \$122,600, Mr. Thomas second, board approved.
- **1103663** Mr. Ajamie move to accept agreement, adjusting assessment to \$395,900, Mr. Thomas second, board approved.
- All other parcels are income producing parcels and were tabled until next meeting to check GRM. (**1001610, 1001756, 1003753, 1005328, 1009704, 1011236, 1011237, 1011238, 1015789, 1018753, 1021883, 1021964, 1030109, 1030777, 1032845, 1035093, 1035269, 1037518, 1039419, 1041925, 1042036, 1042450, 1042719, 1042789, 1044513, 1046939, 1052982, 1059142, 1059163, 1069075, 1072819, 1075536, 1078387, 1078388, 1078826, 1085937, 1086162, 1086863, 1088667, 1089231, 1094362, 1097745, 1097908**)
- **Decatur Township**
- Mr. Ajamie move to accept all preliminary agreements (pages 15-17 of agenda), Mr. Thomas second, Mr. Bowes abstains, board approved.
- **Franklin Township**
- Mr. Bowes move to accept all preliminary agreements (pages 18-20 of agenda), Mr. Thomas second, board approved.
- **Lawrence Township**
- Mr. Grinslade move to accept all preliminary agreements (pages 21-35 of agenda), Mr. Bowes second, board approved.
- 4034972 Hearing held Mr. Grinslade move to change assessment to \$124,000, Mr. Thomas second, board approved.
- **Pike Township**
- Mr. Grinslade move to accept all preliminary agreements (pages 36-37 of agenda), Mr. Thomas second, board approved.
- **Warren Township**
- Mr. Bowes move to accept all preliminary agreements (pages 38-43 of agenda), Mr. Grinslade second, board approved.
- **Washington Township**
- **8001075** Mr. Bowes move to accept agreement, adjusting assessment to \$112,300, Mr. Thomas second, board approved.

- **8001162** Washington township representative Beth Rutherford recommends \$129,300, Mr. Bowes move to accept recommendation, Mr. Thomas second, board approved.
- **8001861** Mr. Bowes move to accept agreement, adjusting assessment to \$125,600, Mr. Thomas second, board approved.
- **8004546** Mr. Grinslade move to accept agreement, adjusting assessment to \$165,000, Mr. Thomas second, board approved.
- **8008328** Mr. Grinslade move to accept agreement, adjusting assessment to \$141,800, Mr. Thomas second, board approved.
- **8008657** Mr. Grinslade move to accept agreement, adjusting assessment to \$257,000, Mr. Thomas second, board approved.
- **8009193** Mr. Grinslade move to accept agreement, adjusting assessment to \$714,000, Mr. Thomas second, board approved.
- **8009229** Mr. Grinslade move to accept agreement, adjusting assessment to \$108,500, Mr. Thomas second, board approved.
- **8009772** Mr. Grinslade move to accept agreement, adjusting assessment to \$160,000, Mr. Thomas second, board approved.
- **8010222** Mr. Grinslade move to accept agreement, adjusting assessment to \$180,300, Mr. Thomas second, board approved.
- **8010509** Mr. Grinslade move to accept agreement, adjusting assessment to \$68,000, Mr. Thomas second, board approved.
- **8010670** Mr. Bowes move to accept agreement, adjusting assessment to \$108,700, Mr. Grinslade second, board approved.
- **8011102** Mr. Bowes move to accept agreement, adjusting assessment to \$42,000, Mr. Grinslade second, board approved.
- **8012371** Mr. Grinslade move to accept agreement, adjusting assessment to \$181,000, Mr. Thomas second, board approved.
- **8012552** Mr. Bowes move to table parcel for further review, Mr. Grinslade second, board approved.
- **8012909** Mr. Grinslade move to accept agreement, adjusting assessment to \$233,300, Mr. Thomas second, board approved.
- **8012920** Mr. Ajamie move to table parcel for further review, Mr. Thomas second, board approved.
- **8013645** Mr. Bowes move to accept agreement, adjusting assessment to \$190,900, Mr. Thomas second, board approved.
- **8014443** Mr. Grinslade move to accept agreement, adjusting assessment to \$109,100, Mr. Thomas second, board approved.
- **8014483** Mr. Grinslade move to accept agreement, adjusting assessment to \$304,900, Mr. Thomas second, board approved.
- **8014786** Mr. Bowes move to table parcel for further review, Mr. Ajamie second, board approved.
- **8014950** Mr. Bowes move to table parcel for further review, Mr. Thomas second, board approved.
- **8016060** Mr. Grinslade move to accept agreement, adjusting assessment to \$30,100, Mr. Thomas second, board approved.
- **8016113** Mr. Grinslade move to accept agreement, adjusting assessment to \$118,700, Mr. Thomas second, board approved.
- **8016416** Mr. Bowes move to table parcel for further review, Mr. Thomas second, board approved.
- **8016936** Mr. Grinslade move to accept agreement, adjusting assessment to \$289,200, Mr. Thomas second, board approved.
- **8017665** Mr. Bowes move to accept agreement, adjusting assessment to \$67,200, Mr. Thomas second, board approved.
- **8018832** Mr. Grinslade move to accept agreement, adjusting assessment to \$198,700, Mr. Thomas second, board approved.
- **8019044** Mr. Grinslade move to accept agreement, adjusting assessment to \$59,800, Mr. Thomas second, board approved.

- **8019171** Mr. Bowes move to table parcel for further review, Mr. Thomas second, board approved.
- **8019308** Mr. Grinslade move to accept agreement, adjusting assessment to \$36,300, Mr. Thomas second, board approved.
- **8019935** Washington township representative Beth Rutherford recommends \$315,500, Mr. Bowes move to accept recommendation, Mr. Thomas second, board approved.
- **8020252** Mr. Bowes move to accept agreement, adjusting assessment to \$45,200, Mr. Thomas second, board approved.
- **8020958** Mr. Grinslade move to accept agreement, adjusting assessment to \$138,900, Mr. Thomas second, board approved.
- **8020970** Mr. Bowes moves to table, Mr. Thomas seconds, discussion, Mr. Grinslade recinds the tabling, Bowes second, Mr. Grinslade move to accept agreement, adjusting assessment to \$73,500, Mr. Bowes second, board approved.
- **8021093** Mr. Grinslade move to accept agreement, adjusting assessment to \$189,200, Mr. Thomas second, board approved.
- **8022098** Mr. Grinslade move to accept agreement, adjusting assessment to \$178,600, Mr. Thomas second, board approved.
- **8022120** Mr. Bowes move to accept agreement, adjusting assessment to \$232,300, Mr. Thomas second, board approved.
- **8022141** Washington township representative Beth Rutherford recommends \$304,000, Mr. Bowes move to accept recommendation, Mr. Thomas second, board approved.
- **8023400** Washington township representative Beth Rutherford recommends \$569,800, Mr. Bowes move to accept recommendation, Mr. Thomas second, board approved.
- **8023669** Mr. Grinslade move to accept agreement, adjusting assessment to \$138,900, Mr. Thomas second, board approved.
- **8023980** Mr. Bowes move to table parcel for further review, Mr. Thomas second, board approved.
- **8024777** Mr. Grinslade move to accept agreement, adjusting assessment to \$136,000, Mr. Thomas second, board approved.
- **8024832** Mr. Bowes move to accept agreement, adjusting assessment to \$130,100, Mr. Thomas second, board approved.
- **8029495** Mr. Bowes move to table parcel for further review, Mr. Thomas second, board approved.
- **8031410** Mr. Grinslade move to accept agreement, adjusting assessment to \$83,400, Mr. Thomas second, board approved.
- **8032616** Hearing held, Beth Rutherford (for Washington Township) recommends \$202,600, Ms. Mascari agrees, Mr. Thomas move to accept agreement, Grinslade second, board approved.
- **8034105** Washington township representative Beth Rutherford recommends \$126,000, Mr. Bowes move to accept recommendation, Mr. Thomas second, board approved.
- **8034612** Mr. Ajamie move to accept agreement, adjusting assessment to \$228,200, Mr. Bowes second, board approved.
- **8034965** Washington township representative Beth Rutherford recommends \$233,800, Mr. Ajamie move to accept recommendation, Mr. Thomas second, board approved.
- **8035250** Mr. Grinslade move to accept agreement, adjusting assessment to \$193,600, Mr. Thomas second, board approved.
- **8036709** Washington township representative Beth Rutherford recommends \$123,800, Mr. Bowes move to accept recommendation, Mr. Thomas second, board approved.
- **8037834** Mr. Bowes move to table parcel for further review, Mr. Thomas second, board approved.
- **8039271** Mr. Grinslade move to accept agreement, adjusting assessment to \$200,000, Mr. Thomas second, board approved.
- **8042357** Mr. Grinslade move to accept agreement, adjusting assessment to \$185,000, Mr. Thomas second, board approved.
- **8043143** Mr. Bowes move to table parcel for further review, Mr. Thomas second, board approved.

- **8050987** Mr. Bowes move to table parcel for further review, Mr. Thomas second, board approved.
- **8052865** Mr. Ajamie move to accept agreement, adjusting assessment to \$150,900, Mr. Bowes second, board approved.
- **8055194** Mr. Ajamie move to accept agreement, adjusting assessment to \$198,800, Mr. Bowes second, board approved.
- **8058819** Mr. Thomas move to table parcel for further review, Mr. Grinslade second, board approved.
- **8061576** Mr. Bowes move to table parcel for further review, Mr. Thomas second, board approved.
- **8061760** Mr. Grinslade move to table parcel for further review, Mr. Ajamie second, board approved.
- **8062228** Mr. Bowes move to accept agreement, adjusting assessment to \$354,900, Mr. Thomas second, board approved.
- **Wayne Township**
- Mr. Bowes move to accept all preliminary agreements (pages 57-77 of agenda), Mr. Thomas second, board approved.

V. New Business – Exemptions

A. 2005 Pay 2006

- **Center**
- Mr. Grinslade move to accept all preliminary agreements (page 78 of agenda), Mr. Thomas second, board approved.

B. 2006 Pay 2007

- **Washington Township**
- Mr. Thomas move to accept all property tax exemption recommendations (page 79 of agenda), Mr. Grinslade second, board approved.

C. 2007 Pay 2008

- Mr. Thomas move to accept all property tax exemption recommendations (page 80 of agenda), Mr. Grinslade second, board approved.

D. 2008 Pay 2009

- **Center**
- Mr. Ajamie move to accept all property tax exemption recommendations (pages 81-111 of agenda), Mr. Grinslade second, board approved.
- **1047532** Mr. Grinslade move to disallow exemption, Mr. Thomas second, board approved.
- **1047533** Mr. Grinslade move to disallow exemption, Mr. Thomas second, board approved.
- **1069964** Mr. Grinslade move to disallow exemption, Mr. Thomas second, board approved.
- **A137127** Mr. Grinslade move to disallow exemption, Mr. Thomas second, board approved.
- **A139296** Mr. Grinslade move to table until next meeting, Mr. Thomas second, board approved.
- **A510003** Mr. Grinslade move to disallow exemption, Mr. Thomas second, board approved.
- **Decatur**
- Mr. Grinslade move to accept all property tax exemption recommendations (pages 112-113 of agenda), Mr. Thomas second, board approved.
- **Franklin**
- Mr. Thomas move to accept all property tax exemption recommendations (page 114 of agenda), Mr. Grinslade second, board approved.
- **Lawrence**

- Mr. Thomas move to accept all property tax exemption recommendations (pages 115-117 of agenda), Mr. Grinslade second, board approved.
- **Perry**
- Mr. Thomas move to accept all property tax exemption recommendations (pages 118-119 of agenda), Mr. Grinslade second, board approved.
- **Pike**
- Mr. Grinslade move to accept all property tax exemption recommendations (pages 120-122 of agenda), Mr. Thomas second, board approved.
- **Warren**
- Mr. Thomas move to accept all property tax exemption recommendations (pages 123-124 of agenda), Mr. Grinslade second, board approved.
- **Washington**
- Mr. Grinslade move to accept all property tax exemption recommendations (pages 125-133 of agenda), Mr. Thomas second, board approved.
- **Wayne**
- Mr. Grinslade move to accept all property tax exemption recommendations (pages 134-139 of agenda), Mr. Thomas second, board approved.

E. 2009 Pay 2010

- **Center**
- Mr. Bowes move to accept all property tax exemption recommendations (pages 140-141 of agenda), Mr. Thomas second, board approved.

VI. New Business – Commercial

A. 2006 Appeals

- **Center**
- Mr. Grinslade move to accept all preliminary agreements (pages 142-144 of agenda), Mr. Thomas second, Mr. Bowes abstains, board approved.
- **1031641** Hearing held, Mr. Grinslade move to accept \$4,400 as new assessment amount, Mr. Thomas second, board approved.
- **1070011** Hearing held, Mr. Grinslade move to accept \$4,400 as new assessment amount, Mr. Thomas second, board approved.
- **1098352** Hearing held, Mr. Grinslade move to accept \$4,400 as new assessment amount, Mr. Thomas second, board approved.
- **1098371** Hearing held, Mr. Grinslade move to accept \$4,400 as new assessment amount, Mr. Thomas second, board approved.
- **Decatur**
- Mr. Thomas move to accept all preliminary agreements (page 145 of agenda), Mr. Grinslade second, Mr. Bowes abstains, board approved.
- **Franklin**
- Mr. Grinslade move to accept all preliminary agreements (pages 146-147 of agenda), Mr. Thomas second, Mr. Bowes abstains, board approved.
- **Lawrence**
- Mr. Grinslade move to accept all preliminary agreements (page 148 of agenda), Mr. Thomas second, Mr. Bowes abstains, board approved.
- **Perry**
- Mr. Grinslade move to accept all preliminary agreements (page 149 of agenda), Mr. Thomas second, Mr. Bowes abstains, board approved.
- **Pike**
- Mr. Grinslade move to accept all preliminary agreements (pages 150-160 of agenda), Mr. Thomas second, Mr. Bowes abstains, board approved.

- **Warren**
- Mr. Ajamie move to accept all preliminary agreements (pages 161-162 of agenda), Mr. Thomas second, Mr. Bowes abstains, board approved.
- **Washington**
- Mr. Grinslade move to accept all preliminary agreements (page 163 of agenda), Mr. Thomas second, Mr. Bowes abstains, board approved.
- **Wayne**
- Mr. Thomas move to accept all preliminary agreements (page 164 of agenda), Mr. Grinslade second, Mr. Bowes abstains, board approved.

VII. Other Business

- **1038270** hearing held, board voted to disallow Petitioner's late appeal be filed as on time.
- The scheduling of 2009 hearing dates for the PTABOA will deferred until next meeting.

VIII. Adjournment

Mr. Bowes move to adjourn the meeting, Mr. Thomas second, board adjourns meeting at 1:40 p.m.